

Individual Income Tax

Indiana Code, Administrative Code Cite References And Information Bulletins

Reference	Information Bulletin	Indiana Code	Administrative Code
Additional Exemption for Children		I.C. 6-3-1-3.5(a)(5)(A)	
Adjusted Gross Income		I.C. 6-3-1-3.5 (a)	
Airport Development Zone Deduction	Info. Bull. - #66	I.C. 8-22-3.5-14 & I.C. 6-3.1-7 I.C. 6-3.1-10	
Athletes & Entertainers (nonresident)	Info. Bull. - #88	I.C. 6-3-4-8(a)(b) & I.C. 6-3-2-2 I.C. 6-3-2-2.7	
Authorization Section		I.C. 6-8.1-6-4 & I.C. 6-8.1-3-8 & I.C. 6-8.1-10-11	45 IAC 15-3-4
Capital Investment Tax Credit		I.C. 6-3.1-13.5	
Rerefined Lubrication Oil Facility Credit		I.C. 6-3.1-22.2	
Civil Service Annuity Deduction	Info. Bull. - #6	I.C. 6-3-2-3.7	
College Credit	Info. Bull. - #14	I.C. 6-3-3-5	45 IAC 3.1-1-79
Community Revitalization Enhancement Credit		I.C. 6-3.1-19	
Compensation Defined		I.C. 6-3-1-23	
County Adjusted Gross Income Tax	Dept Notice #1	I.C. 6-3.5-1.1	
County Credit for the Elderly			
(CAGIT)	Info. Bull. - #26 & 32	I.C. 6-3.5-1.1-7	
(CEDIT)	Info. Bull. - #26 & 32	I.C. 6-3.5-7-9	
(COIT)	Info. Bull. - #26 & 32	I.C. 6-3.5-6-24	
County Economic Development Income Tax		I.C. 6-3.5-7	
County of Employment Defined			45 IAC 3.1-3-7
County Option Income Tax		I.C. 6-3.5-6	
County Residence (CAGIT)	Info. Bull. - #28 & 32	I.C. 6-3.5-1.1-16	45 IAC 3.1-3-10
(CEDIT)		I.C. 6-3.5-7-17	
(COIT)		I.C. 6-3.5-6-20	
County Residency Defined			45 I.A.C. 3.1-3-6
County Tax Credit for Perry County		I.C. 6-3.5-7-1(c)	
County Withholding	Info. Bull. - #16	I.C. 6-3-3-1	
Credit Card Payment		I.C. 6-8.1-8-1	
Credit for Taxes Paid to Localities Outside of IN (CAGIT)	Info. Bull. - #28 & 32	I.C. 6-3.5-1.1-16	45 IAC 3.1-3-10
Credit for Taxes Paid to Localities Outside of IN (COIT)	Info. Bull. - #28 & 32	I.C. 6-3.5-6-23	
Credit for Taxes Paid to Other States	Info. Bull. - #28	I.C. 6-3-3-3	
Credits Available	Info. Bull. - #59		
Deceased Taxpayer Estates	Info. Bull. - #1	I.C. 6-3-4-2	
Dependent Exemption		I.C. 6-3-1-3.5(a)(5)(A)	
Disability Retirement Deduction	Info. Bull. - #70	I.C. 6-3-2-9 Amended Eff.1/02	
Domicile Defined			45 IAC 3.1-1-22
Earned Income Tax Credit	Info. Bull. - #89	I.C. 6-3.1-21	
Employer Expense Tax Credit		I.C. 6-3-3-10	
Enterprise Zone Employee Deduction	Info. Bull. - #66	I.C. 6-3-2-8	
Enterprise Zone Credit(s)	Info. Bull. - #66	I.C. 6-3.1-7 & I.C. 6-3-3-10, & I.C. 6-3.1-10	
Estimated Tax Credit	Info. Bull. - #3	I.C. 6-3-4-3-18 I.C. 6-3-4-4.1(a)(b)	
Exemptions		I.C. 6-3-1-3.5(a)(3 & 4 & 5(B))	
Extensions	Info. Bull. - #18	I.C. 6-8.1-6-1	
Farmers and Fisherman		I.C. 6-3-4.1(b)	
Filing Status (joint/separate)		I.C. 6-3-4-2	

Reference	Information Bulletin	Indiana Code	Administrative Code
Foreign Source Dividend & Employment	Info. Bull. - #55 & 78		
Government Obligations	Info. Bull. - #19 & 79	I.C. 6-2.1-3-1 I.C. 6-3-1-3.5(a)(1)	
Historic Building Rehabilitation Credit	Info. Bull. - #87	I.C. 6-3.1-16	
Holocaust Victim's Settlement Payment Deduction		I.C. 6-3-1-3.5(a)(15) I.C. 6-3-1-29-30	
Homeowner's Property Tax Deduction		I.C. 6-3-1-3.5(a)(17)	
Household Employment Tax		I.C. 6-3-4-8(j)(k)	
Human Service Deduction	Info. Bull. - #80	I.C. 6-3-1-3.5(a)(14)	
Income Tax of Non Resident Professional Athletes	Info. Bull. - #88		
Indiana Adjusted Gross Income Tax Rate		I.C. 6-3-2-1	45 IAC 3.1-1-5
Individual Defined		I.C. 6-3-1-9	
Individual Development Account		I.C. 6-3.1-18	
Industrial Recovery Credit		I.C. 6-3.1-11	
Insulation Deduction	Info. Bull. - #43	I.C. 6-3-2-5	
Interest	Info. Bull. - #64 Dept Notice - #3	I.C. 6-8.1-10-1 I.C. 6-8.1-10-2 REPEALED	
Interest on U.S. Government Obligations	Info. Bull. - #19 & 79	I.C. 6-3-1-3.5(a)(1)	45 IAC 3.1-1-5(1)(a)
Investment Cost Tax Credit		I.C. 6-3.1-10	
Itemized Deductions (Recovery of)		I.C. 6-3-1-3.5(a)(8)	45 IAC 3.1-1-5(7)
Lake County Residential Income Tax Credit		I.C. 6-3.1-20	
Law Enforcement Reward Deduction		I.C. 6-3-2-17	
Loan Interest Credit		I.C. 6-3.1-7	
Long Term Care Insurance Premiums Deduction (Indiana Partnership Policies only)		I.C. 6-3-1-3.5(a)(16)	
Lottery Winnings		I.C. 6-3-2-14	
Lump Sum Distribution		I.C. 6-3-1-3.5(a)(7)	
Maternity Home Credit		I.C. 6-3.1-14	
Medical Savings Account Deduction		I.C. 6-3-2-18	
Military Base Recovery Credit		I.C. 6-3.1-11.5	
Military Income	Info. Bull. - #6 & 27		
Military Personnel	Info. Bull. - #27		45 IAC 3.1-1-23(5)
Military Service Deduction	Info. Bull. - #27	I.C. 6-3-2-4	45 IAC 3.1-1-5(10)
Modifications to Federal AGI		I.C. 6-3-1-3.5(a)	45 IAC 3.1-1-5
Motor Vehicle Information		I.C. 6-8.1-6-5 & I.C. 6-8.1-10-11	
Municipality Option Income Tax (MOIT)			
Credit for the Elderly		I.C. 6-3.5-8-17	
Residence		I.C. 6-3.5-8-21	
Neighborhood Assistance Credit	Info. Bull. - #22	I.C. 6-3.1-9	45 IAC 3.1-1-86-89
Net Operating Loss (NOL) Deduction	Info. Bull. - #41	I.C. 6-3-2-2.5	
Nominee Withholding Procedure	Info. Bull. - #85		
Non-Indiana Locality Earnings Ded.		I.C. 6-3-1-3.5(a)(6)	
Nonresident (defined)		I.C. 6-3-1-13	45 IAC 3.1-1-24
Nonresident Contractors			
Nonresident Special Cases			45 IAC 3.1-1-23
Nonresident Taxability	Info. Bull. - #28 & 39	I.C. 6-3-2-2	45 IAC 3.1-1-25
Nonresident Withholding	Info. Bull. - #33		
Non-Taxable Unemployment	Info. Bull. - #60	I.C. 6-3-2-10	
Ordinary Income Lump Sum Distribution		I.C. 6-3-1-3.5(a)(7)	
Out-of-State Purchases		I.C. 6-2.5-3-2	45 IAC 2.2-3-13
Partial Payment Application		I.C. 6-8.1-8-1.5	
Payment of Estimated Tax	Info. Bull. - #3	I.C. 6-3-4-4.1(a)(b)	
Payment of Tax		I.C. 6-3-4-5	

Reference	Information Bulletin	Indiana Code	Administrative Code
Penalty - Late Payment	Info. Bull. - #64	I.C. 6-8.1-10-2.1	
- Failure to File		I.C. 6-8.1-10-3	
- Fraud		I.C. 6-8.1-10-4	
- Bad Check		I.C. 6-8.1-10-5	
- Maximum & Minimum		I.C. 6-8.1-10-7	
- Information Return		I.C. 6-8.1-10-6	
Personal Computer Tax Credit		I.C. 6-3.1-15 REPEALED	
Principal Employment Defined			45 IAC 3.1-3-7
Prior Year Filing	Info. Bull. - #7		
Public Hearing		I.C. 6-8.1-14	
Railroad Retirement Deduction		I.C. 6-3-1-3.5(a)(9)&(12)	
Rate of Tax		I.C. 6-3-2-1	
Reciprocal Agreement	Info. Bull. - #28		
Reciprocity Defined		I.C. 6-3-5-1	
Recovery of Deductions		I.C. 6-3-1-3.5(a)(8)	
Refund		I.C. 6-8.1-9-2	
Refund Offset		I.C. 6-8.1-9-5	
Research Expense Credit		I.C. 6-8.1-9-2(a)	
Residency Defined			45 IAC 3.1-1-21
Resident Defined		I.C. 6-3-1-12	
Resident Individual Net Operating Loss Deduction	Info. Bull. - #41	I.C. 6-3-2-2.5	
Residential Historic Rehabilitation Credit		I.C. 6-3.1-22 (Eff.01/02)	
Reverse Credit Agreement		I.C. 6-3-3-3(b)	
Riverboat Building Credit		I.C. 6-3.1-14	
Rounding		I.C. 6-8.1-6-4.5	
Signature Section		I.C. 6-8.1-6-4	
Social Security		I.C. 6-3-1-3.5(a)(12)	
State Tax Refund		I.C. 6-3-1-3.5(a)(8)	
State Withholding	Info. Bull. - #16 & 13	I.C. 6-3-4-8	45 IAC 3.1-1-103
Statute of Limitation:			
All other Payments		I.C. 6-8.1-9-1 (3 years)	
Unified Tax Credit for the Elderly		I.C. 6-3-3-9(f) (June 30)	
Withholding Credit Refund		I.C. 6-3-4-8(h) (2 years)	
Tax Credit Application	Info. Bull. - #59		
Tax-Add Back		I.C. 6-3-1-3.5(a)(2)	
Taxpayer Advocate		I.C. 6-8.1-11-3	
Taxpayer Defined		I.C. 6-3-1-15	45 IAC 3.1-1-27
Teacher Summer Employment Credit		I.C. 6-3.1-2	
Twenty-First Century Scholar Program Credit		I.C. 6-3-3-5.1	
Unemployment Compensation	Info. Bull. - #60	I.C. 6-3-2-10	
Underpayment of Estimated Tax Penalty	Info. Bull. - #3	I.C. 6-3-4-4.1	
Unified Tax Credit for the Elderly	Info. Bull. - #26	I.C. 6-3-3-9	
Use Tax		I.C. 6-2.5-3	
Voluntary Remediation Tax Credit		I.C. 6-3.1-23 (Eff.01/02)	
When to File		I.C. 6-3-4-3 & I.C. 6-8.1-6-2	
Who Must File	Info. Bull. - #26	I.C. 6-3-4-1	
Wildlife Fund		I.C. 6-8.1-9-4	
Withholding Tax Credit		I.C. 6-3-3-1 & I.C. 6-3-4-8(h)	